

# ***Receipts Not Available for Obligation Upon Collection***

***Approved SGL Account for Fiscal Year 2001 Chart of Accounts  
4394 Receipts Not Available for Obligation Upon Collection***

*Standard General Ledger Board Presentation*

*Presented on Thursday, February 17, 2000*

*Presented by:*

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## **Background and References**

### **Definitions:**

**Special Fund Receipt Accounts:** Special fund receipt accounts are credited with receipts from specific sources that are earmarked by law for a specific purpose...At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. *ITFM 2-1520* **Trust Fund Receipt Accounts:** Trust fund receipt accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. *ITFM 2-1520* An FMS Form 6655 Receipt Account Ledger will be furnished to agencies “for each available and unavailable general, special, and trust fund receipt account.” *ITFM 2-3920.20* “The FMS Form 6655 Receipt Account Ledger, represents the detailed receipt transactions reported by agencies during the month and the cumulative fiscal year to date receipts reported.” *ITFM 2-3920.20*

**Unavailable Receipts:** “These are receipts which at the time of collection are not appropriated and which are not immediately available for expenditure because (1) Congressional limitation has been established as to the amount available for expenditure or (2) amounts credited to receipt accounts are later to be cleared in whole or in part to other receipt accounts before appropriation warrant action is taken.” *ITFM 2-1525.30* Accounting and reporting guidance for unavailable special and trust fund receipts can be found in the implementation guidance “Unavailable Special/Trust Fund Receipt Account Transfers” on the SGL web site [www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl).

20 5000            20 5000.001  
20 8000            20 8000.001

**Available Receipts:** “These are receipts of special or trust funds which, pursuant to law or trust agreement, are immediately available in their entirety as appropriations to a single agency for expenditure without further action by Congress.” *ITFM 2-1525.20*

20X5000.001            20X5000.002  
20X8000.001            20X8000.002

**Special Fund Expenditure Accounts:** “Special fund expenditure accounts are established to record amounts appropriated from special fund receipts to be expended for special programs according to specific provisions of law.” *ITFM 2-1520* **Trust Fund Expenditure Accounts:** “Trust fund expenditure accounts are established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs according to the terms of a trust agreement or statute.” *ITFM 2-1520* “The (Financial Management) Service maintains a summary account for each appropriation and fund showing transactions relating to such

accounts...This ledger shows the opening balance, classified transactions for the month, and the resultant closing balance...As of the close of each month, agencies will be furnished FMS Form 6653 for each appropriation and fund account..." *ITFM 2-3920.10*

20X5000      20X8000

### **Treasury Documentation:**

#### Unavailable Special/Trust Fund Receipt Account

An unavailable special/trust fund receipt account holds balances until legislation is enacted which allows an agency to obligate, expend, and disburse those balances. The balances will be appropriated from the unavailable special/trust fund receipt account to a special/trust fund expenditure account via a **warrant**. The warrant will specify from which receipt account the appropriation stems.

#### Available Special/Trust Fund Receipt Account

An available special/trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately without further action by Congress. The Treasury Central Accounting System, STAR, will automatically ("**invisible warrant**") transfer the balances from the available special/trust fund receipt account into the special fund expenditure account with the same main account symbol. This will be reflected on the agency FMS Form 6655 Receipt Account Ledger and FMS Form 6653 Undisbursed Appropriation Account Ledger.

#### Special/Trust Fund Expenditure Account

A special/trust fund expenditure account receives an appropriation from a special/trust fund receipt account either by **warrant or "invisible warrant"** depending on the type of receipt account (unavailable/available).

### **Budget Presentation:**

Receipt account collections are captured and presented in OMB **Schedule N Unavailable Collections**. "A schedule on unavailable collections will be printed for all special and non-revolving trust funds and accounts that have offsetting collections that are unavailable for obligation because of limitations on obligations in PY, CY, or BY." *A-11 36.6 (1997)* Schedule N precedes **Schedule P Program and Financing** (P&F) in the Budget Appendix. All receipts collected are shown on Schedule N. When those receipts are appropriated to expenditure accounts, they are deducted from the balance on Schedule N and recorded as budget authority on the P&F. In addition, the OMB Circular A-34 instructs agencies to report on Line 1A the amount of receipts credited to special and trust fund accounts designated by Treasury as "available". *A-34 43.1 (November 1997)* This is illustrated in the scenarios.

## *Explanation of Accounting Issue*

Typically an available special or trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately upon collection without further action by Congress. However, there are instances where Congress prohibits receipts or a portion thereof, from being immediately available for obligation. In turn, Congress may provide investment authority of these receipts prior to providing obligational authority. These instances have been reconciling items between OMB and Treasury.

The Treasury Central Accounting System must classify the entire receipt account as *available* if all, or a portion, of the receipts are available for investment and/or obligation. Consequently, all the receipts are automatically transferred (“invisible warrant”) from the special or trust fund receipt account into the special or trust fund expenditure account. These receipts are classified as *available* for Treasury purposes and are reflected in the expenditure account’s FMS 6653 “Undisbursed Appropriation Account Ledger” and column 11 “Unobligated Balances” on the FMS 2108 “Yearend Closing Statement”.

In contrast, OMB does not consider all of the receipts as *available or appropriated*. OMB’s focus is whether those receipts are available for obligation. The portion of the receipts that are not available for obligation, regardless of investment authority, should not represent budgetary resources until they are available for obligation. OMB guidance instructs that these receipts not be reflected in the balance of line 1A “Appropriations” of the SF 133 “Report on Budget Execution” until they are available for obligation. Therefore, they will not be reflected on lines 9 “Unobligated balance” or 10 “Unobligated balance not available” on the SF 133, either.

Balances in a special or trust fund receipt account where a portion or all of the receipts are available for investment and/or obligation are classified as *available by Treasury* and are part of the unobligated balances on the FMS 2108. However, the portion of receipts in a special or trust fund receipt account that are not available for obligation, but may be available for investment, are classified as *unavailable or not appropriated by OMB* and NOT part of the unobligated balances on the SF 133. Therefore, the requirement that unobligated balances from the FMS 2108 (column 11) must equal the unobligated balances on the SF 133 (lines 9 and 10) does not apply to these particular special or trust fund receipts (*per OMB Circular A-11, 1999, Section 20.12(d)*).

The following approved SGL account will enable the FACTS II system to isolate the reconciling difference between the OMB and Treasury and standardize the reporting for receipts that are not available for obligation but may be available for investment. The scenario illustrates the accounting and reporting guidance for these receipts and the usage of the approved account.

### *Approved Account*

**Account Title:** Receipts Not Available for Obligation Upon Collection  
**Account Number:** 4394  
**Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts or a portion thereof, may be available for investment prior to becoming available for obligation. This SGL account will offset the budgetary resource on line 1A of the SF 133 for a net zero effect. This SGL account will also crosswalk to column 11 of the FMS 2108 to support the balances of Fund Balance with Treasury and/or investments.

**Justification:** To properly record receipts collected that are not immediately available for obligation. These receipts may be available for investment prior to becoming available for obligation.



<p><b>Adjusting Entry</b> Amortization of discount.</p> <p>TC-D510</p>	<p><i>Budgetary</i> None.</p> <p><i>Proprietary</i> 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 10</p> <p>5310 Interest Revenue 10</p>																																
<p><b>Pre-closing ATB</b></p>	<table border="0"> <thead> <tr> <th><u>Budgetary</u></th> <th></th> <th><u>Proprietary</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>4114</td> <td>500</td> <td>1010</td> <td>200</td> </tr> <tr> <td><b>4394</b></td> <td>(500)</td> <td>1340</td> <td>20</td> </tr> <tr> <td></td> <td></td> <td>1610</td> <td>400</td> </tr> <tr> <td></td> <td></td> <td>1611</td> <td>(100)</td> </tr> <tr> <td></td> <td></td> <td>1613</td> <td>10</td> </tr> <tr> <td></td> <td></td> <td>5310</td> <td>(30)</td> </tr> <tr> <td></td> <td></td> <td>5900</td> <td>(500)</td> </tr> </tbody> </table>	<u>Budgetary</u>		<u>Proprietary</u>		4114	500	1010	200	<b>4394</b>	(500)	1340	20			1610	400			1611	(100)			1613	10			5310	(30)			5900	(500)
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<p><b>SF133</b></p>	<table border="0"> <tr> <td>Line 1A</td> <td>4114E-<del>4394E-B</del></td> <td>(500-500)</td> <td>0</td> </tr> <tr> <td>Line 7</td> <td>Total Budgetary Resources</td> <td></td> <td><u>0</u></td> </tr> <tr> <td>Line 11</td> <td>Total Status of BR</td> <td></td> <td><u>0</u></td> </tr> </table>	Line 1A	4114E- <del>4394E-B</del>	(500-500)	0	Line 7	Total Budgetary Resources		<u>0</u>	Line 11	Total Status of BR		<u>0</u>																				
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<p><b>FMS 2108</b></p>	<table border="0"> <tr> <td><u>Col. 5</u></td> <td>1010</td> <td>\$200</td> </tr> <tr> <td><u>Col. 6</u></td> <td>1610</td> <td>\$400</td> </tr> <tr> <td></td> <td>1611</td> <td>(100)</td> </tr> <tr> <td><u>Col. 11</u></td> <td><b>4394</b></td> <td>\$500</td> </tr> <tr> <td></td> <td></td> <td>5+6+7+8=9+10+11</td> </tr> <tr> <td></td> <td></td> <td>200+400+(100)=500</td> </tr> <tr> <td></td> <td></td> <td>500=500</td> </tr> </table>	<u>Col. 5</u>	1010	\$200	<u>Col. 6</u>	1610	\$400		1611	(100)	<u>Col. 11</u>	<b>4394</b>	\$500			5+6+7+8=9+10+11			200+400+(100)=500			500=500											
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<b>Schedule N Unavailable Collections</b>	0199 Balances, start of year	0
	02xx Receipts	
	Earnings on investments	0
	Fees	<u>500</u>
	0400 Total: Balances and collections	<u>500</u>
	05xx Appropriations (-)	(0)
0799 Balance, end of year	<u>500</u>	

<b>Schedule P Program &amp; Financing</b>	
1000 Total new obligations (4801E-B+4902)	\$0
<u>Budgetary Resources Available for Obligation</u>	
2200 New budget authority	\$0
2395 Total new obligations (-)	\$0
2440 Unobligated balance available, end of year	\$0
<u>New Budgetary Authority (Gross) Detail</u>	
6025 Appropriation (4114-4394E-B) (\$500-\$500)	\$0
<u>Change in Unpaid Obligations</u>	
7240 Obligated balance, start of year	\$0
7299 Total unpaid obligations, start of year (4801B+4901B)	\$0
7310 Total new obligations	\$0
7320 Total outlays (gross) (-) (4902)	\$0
7440 Obligated balance, end of year	\$0
<u>Outlays (Gross), Detail</u>	
8697 Outlays from new mandatory authority	\$0
8698 Outlays from mandatory balances	\$0
8700 Total outlays (gross)	\$0
<u>Memorandum</u>	
9201 Total investments, start of year	\$0
9202 Total investments, end of year	\$400

<b>Balance Sheet</b>	<table> <tr> <td colspan="2">Assets</td> </tr> <tr> <td>1.A.1. Fund Balance with Treasury</td> <td>200 (1010)</td> </tr> <tr> <td>1.A.2. Investments</td> <td>400 (1610)</td> </tr> <tr> <td></td> <td>(100) (1611)</td> </tr> <tr> <td></td> <td>10 (1613)</td> </tr> <tr> <td></td> <td>20 (1340)</td> </tr> <tr> <td>3. Total Assets</td> <td><u>530</u></td> </tr> <tr> <td colspan="2">Net Position</td> </tr> <tr> <td>8. Cumulative Results of Operations</td> <td>530 (3310)</td> </tr> <tr> <td>10. Total Liabilities and Net Position</td> <td><u>530</u></td> </tr> </table>	Assets		1.A.1. Fund Balance with Treasury	200 (1010)	1.A.2. Investments	400 (1610)		(100) (1611)		10 (1613)		20 (1340)	3. Total Assets	<u>530</u>	Net Position		8. Cumulative Results of Operations	530 (3310)	10. Total Liabilities and Net Position	<u>530</u>
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<b>Statement of Net Cost</b>	<table> <tr> <td colspan="2">1.A. Program Costs</td> </tr> <tr> <td>1.D. Less Earned Revenues</td> <td>(30) (5310)</td> </tr> <tr> <td></td> <td>(500) (5900)</td> </tr> <tr> <td>5. Net Cost of Operations</td> <td><u>(530)</u></td> </tr> </table> <p>*Note: If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶156-160.</p>	1.A. Program Costs		1.D. Less Earned Revenues	(30) (5310)		(500) (5900)	5. Net Cost of Operations	<u>(530)</u>												
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<b>Statement of Budgetary Resources</b>	<table> <tr> <td colspan="2">Budgetary Resources</td> </tr> <tr> <td>1.A. Appropriations</td> <td>0</td> </tr> <tr> <td></td> <td>(4114-4394E-B)</td> </tr> <tr> <td>5. Total Budgetary Resources</td> <td><u>0</u></td> </tr> <tr> <td>9. Total, Status of Budgetary Resources</td> <td><u>0</u></td> </tr> </table>	Budgetary Resources		1.A. Appropriations	0		(4114-4394E-B)	5. Total Budgetary Resources	<u>0</u>	9. Total, Status of Budgetary Resources	<u>0</u>										
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<p><b>Statement of Financing</b></p>	<table> <tr> <td>1F. Exchange Revenue Not in the Entity's Budget</td> <td>(500)</td> <td>(5900)</td> </tr> <tr> <td></td> <td>(30)</td> <td>(5310)*</td> </tr> <tr> <td>5. Net Cost of Operations</td> <td><u>(530)</u></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;"><b>-OR-</b></td> </tr> <tr> <td>1F. Exchange Revenue Not in the Entity's Budget</td> <td>(500)</td> <td>(5900)</td> </tr> <tr> <td></td> <td>(20)</td> <td>(1340)*</td> </tr> <tr> <td>3.A. Depreciation and Amortization</td> <td>(10)</td> <td>(1613)*</td> </tr> <tr> <td>5. Net Cost of Operations</td> <td><u>(530)</u></td> <td></td> </tr> </table> <p>*For this scenario, two options are presented for the Statement of Financing. The first option uses the balance of SGL 5310, which is not associated with budget authority available for obligation. The second option resembles the current crosswalk and uses the components of SGL 5310, but the transactions need to be analyzed rather than using E-B calculations.</p>	1F. Exchange Revenue Not in the Entity's Budget	(500)	(5900)		(30)	(5310)*	5. Net Cost of Operations	<u>(530)</u>		<b>-OR-</b>			1F. Exchange Revenue Not in the Entity's Budget	(500)	(5900)		(20)	(1340)*	3.A. Depreciation and Amortization	(10)	(1613)*	5. Net Cost of Operations	<u>(530)</u>	
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<p><b>Closing entries</b></p> <p>TC-F204, TC-F228</p>	<table> <tr> <td colspan="3"><i>Budgetary</i></td> </tr> <tr> <td>4201 Total Act. Resources Coll.</td> <td>500</td> <td></td> </tr> <tr> <td>    4114 App. Trust/Special Fd. Rec.</td> <td></td> <td>500</td> </tr> <tr> <td colspan="3"><i>Proprietary</i></td> </tr> <tr> <td>5900 Other Revenue</td> <td>500</td> <td></td> </tr> <tr> <td>    3310 Cum. Results of Oper.</td> <td></td> <td>500</td> </tr> <tr> <td>5310 Interest Revenue</td> <td>30</td> <td></td> </tr> <tr> <td>    3310 Cum. Results of Oper.</td> <td></td> <td>30</td> </tr> </table>	<i>Budgetary</i>			4201 Total Act. Resources Coll.	500		4114 App. Trust/Special Fd. Rec.		500	<i>Proprietary</i>			5900 Other Revenue	500		3310 Cum. Results of Oper.		500	5310 Interest Revenue	30		3310 Cum. Results of Oper.		30
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<b>Post-closing ATB</b>	<u>Budgetary</u>		<u>Proprietary</u>	
	4201	500	1010	200
	<b>4394</b>	(500)	1340	20
			1610	400
			1611	(100)
			1613	10
			3310	(530)



<p>6. Agency receives interest on investments that were purchased last year.</p> <p>TC-A188, TC-A196, TC-A186 (Note)</p>	<p><i>Budgetary</i></p> <table border="0"> <tr> <td>4114 Appropriated Trust or Special Fund Receipts</td> <td style="text-align: right;">50</td> <td></td> </tr> <tr> <td><b>4394 Receipts Not Available for Obligation Upon Collection</b></td> <td></td> <td style="text-align: right;">50</td> </tr> </table> <p><i>Proprietary</i></p> <table border="0"> <tr> <td>1010 Fund Balance with Treasury</td> <td style="text-align: right;">50</td> <td></td> </tr> <tr> <td>1340 Interest Receivable</td> <td></td> <td style="text-align: right;">20</td> </tr> <tr> <td>5310 Interest Revenue</td> <td></td> <td style="text-align: right;">30</td> </tr> </table> <p>*Note: If an agency's legislation authorizes the interest on investments to be available for obligation in the year collected, the agency would record the same proprietary entry as above and the following budgetary entry:</p> <p><i>Budgetary</i></p> <table border="0"> <tr> <td>4114 Appropriated Trust or Special Fund Receipts</td> <td style="text-align: right;">50</td> <td></td> </tr> <tr> <td>4450 Unapportioned Authority</td> <td></td> <td style="text-align: right;">50</td> </tr> </table>	4114 Appropriated Trust or Special Fund Receipts	50		<b>4394 Receipts Not Available for Obligation Upon Collection</b>		50	1010 Fund Balance with Treasury	50		1340 Interest Receivable		20	5310 Interest Revenue		30	4114 Appropriated Trust or Special Fund Receipts	50		4450 Unapportioned Authority		50
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4114 Appropriated Trust or Special Fund Receipts	50																					
4450 Unapportioned Authority		50																				
<p>7. Agency invests in Bureau of Public Debt Securities.</p> <p>TC-B128</p>	<p><i>Budgetary</i></p> <p>None</p> <p><i>Proprietary</i></p> <table border="0"> <tr> <td>1610 Investments in U.S. Treasury Securities Issued by Public Debt</td> <td></td> <td style="text-align: right;">1000</td> </tr> <tr> <td>1611 Discount on U.S. Treasury Securities Issued by Public Debt</td> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td>1010 Fund Balance with Treasury</td> <td></td> <td style="text-align: right;">900</td> </tr> </table>	1610 Investments in U.S. Treasury Securities Issued by Public Debt		1000	1611 Discount on U.S. Treasury Securities Issued by Public Debt		100	1010 Fund Balance with Treasury		900												
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1611 Discount on U.S. Treasury Securities Issued by Public Debt		100																				
1010 Fund Balance with Treasury		900																				

<p>8. Agency obligates \$250 of previous year's receipts that are available for obligation in the current year.</p> <p>TC-A116, TC-A120, TC-B204</p>	<p><i>Budgetary</i></p> <table border="0"> <tr> <td>4450 Unapportioned Authority</td> <td>250</td> <td></td> </tr> <tr> <td>    4510 Apportionments</td> <td></td> <td>250</td> </tr> <tr> <td>4510 Apportionments</td> <td>250</td> <td></td> </tr> <tr> <td>    4610 Allotments</td> <td></td> <td>250</td> </tr> <tr> <td>4610 Allotments</td> <td>250</td> <td></td> </tr> <tr> <td>    4801 Unexpended Obligations-Unpd.</td> <td></td> <td>250</td> </tr> </table> <p><i>Proprietary</i></p> <p>None</p>	4450 Unapportioned Authority	250		4510 Apportionments		250	4510 Apportionments	250		4610 Allotments		250	4610 Allotments	250		4801 Unexpended Obligations-Unpd.		250
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4801 Unexpended Obligations-Unpd.		250																	
<p>9. Agency accrues interest receivable on investments.</p> <p>TC-C217</p>	<p><i>Budgetary</i></p> <p>None</p> <p><i>Proprietary</i></p> <table border="0"> <tr> <td>1340 Interest Receivable</td> <td>70</td> <td></td> </tr> <tr> <td>    5310 Interest Revenue</td> <td></td> <td>70</td> </tr> </table>	1340 Interest Receivable	70		5310 Interest Revenue		70												
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5310 Interest Revenue		70																	



<p><b>Adjusting Entry</b> Amortization of discount.</p> <p>TC-D510</p>	<p><i>Budgetary</i> None</p> <p><i>Proprietary</i> 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 25</p> <p>5310 Interest Revenue 25</p>																																													
<p><b>Pre-closing ATB</b></p>	<table border="0"> <thead> <tr> <th></th> <th><u>Budgetary</u></th> <th></th> <th><u>Proprietary</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>4114</td> <td>930</td> <td>1010</td> <td>230</td> <td></td> </tr> <tr> <td>4201</td> <td>500</td> <td>1340</td> <td>70</td> <td></td> </tr> <tr> <td><b>4394</b></td> <td>(1130)</td> <td>1610</td> <td>1400</td> <td></td> </tr> <tr> <td>4450</td> <td>(50)</td> <td>1611</td> <td>(200)</td> <td></td> </tr> <tr> <td>4801</td> <td>(250)</td> <td>1613</td> <td>35</td> <td></td> </tr> <tr> <td></td> <td></td> <td>3310</td> <td>(530)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>5310</td> <td>(125)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>5900</td> <td>(880)</td> <td></td> </tr> </tbody> </table>		<u>Budgetary</u>		<u>Proprietary</u>		4114	930	1010	230		4201	500	1340	70		<b>4394</b>	(1130)	1610	1400		4450	(50)	1611	(200)		4801	(250)	1613	35				3310	(530)				5310	(125)				5900	(880)	
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<b>SF133</b>	Line 1A 4114E- <b>4394E-B</b> (930-630) 300 Line 2 4201B- <b>4394B</b> (500-500) 0 Line 7 Total BR <u>300</u> Line 8 4801 250 Line 10 4450 50 Line 11 Total Status <u>300</u> Line 12 Obligated Bal, Oct. 1 Line 14 Obligated Bal, eop A. Accounts Receivable (-) B. Unfilled Cust. Orders (-) C. Undelivered Orders (+) 250 D. Accounts Payable (+) Line 15 Outlays A. Disbursements (+) B. Collections (-)
<b>FMS 2108</b>	<u>Col. 5</u> 1010 \$230 <u>Col. 6</u> 1610 \$1400 1611 (200) <u>Col. 9</u> 4801 \$250 <u>Col. 11</u> 4450 \$50 <b>4394</b> \$1130  5+6+7+8=9+10+11 230+1400+(200)=250+50+1130 1430=1430

<b>Schedule N Unavailable Collections</b>	0199 Balances, start of year	500
	02xx Receipts	
	Earnings on investments	50
	Fees	<u>880</u>
	0400 Total: Balances and collections	<u>1430</u>
	05xx Appropriations (-)	(300)
0799 Balance, end of year	<u>1130</u>	

<b>Schedule P Program &amp; Financing</b>	
1000 Total new obligations (4801E-B+4902)	\$250
<u>Budgetary Resources Available for Obligation</u>	
2200 New budget authority	\$300
2395 Total new obligations (-)	\$250
2440 Unobligated balance available, end of year	\$50
<u>New Budgetary Authority (Gross) Detail</u>	
6025 Appropriation (4114-4394E-B) (930-\$630)	\$300
<u>Change in Unpaid Obligations</u>	
7240 Obligated balance, start of year	\$0
7299 Total unpaid obligations, start of year (4801B+4901B)	\$0
7310 Total new obligations	\$250
7320 Total outlays (gross) (-) (4902)	\$0
7440 Obligated balance, end of year	\$250
<u>Outlays (Gross), Detail</u>	
8697 Outlays from new mandatory authority	\$0
8698 Outlays from mandatory balances	\$0
8700 Total outlays (gross)	\$0
<u>Memorandum</u>	
9201 Total investments, start of year	\$400
9202 Total investments, end of year	\$1400

<b>Balance Sheet</b>	<table> <tr><td colspan="2">Assets</td></tr> <tr><td>1.A.1. Fund Balance with Treasury</td><td>230 (1010)</td></tr> <tr><td>1.A.2. Investments</td><td>1400 (1610)</td></tr> <tr><td></td><td>(200) (1611)</td></tr> <tr><td></td><td>35 (1613)</td></tr> <tr><td></td><td>70 (1340)</td></tr> <tr><td>3. Total Assets</td><td><u>1535</u></td></tr> <tr><td colspan="2">Net Position</td></tr> <tr><td>8. Cumulative Results of Operations</td><td>1535 (3310)</td></tr> <tr><td>10. Total Liabilities and Net Position</td><td><u>1535</u></td></tr> </table>	Assets		1.A.1. Fund Balance with Treasury	230 (1010)	1.A.2. Investments	1400 (1610)		(200) (1611)		35 (1613)		70 (1340)	3. Total Assets	<u>1535</u>	Net Position		8. Cumulative Results of Operations	1535 (3310)	10. Total Liabilities and Net Position	<u>1535</u>		
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<b>Statement of Net Cost</b>	<table> <tr><td>1.A. Program Costs</td><td></td></tr> <tr><td>1.D. Less Earned Revenues</td><td>(125) (5310)</td></tr> <tr><td></td><td>(880) (5900)</td></tr> <tr><td>5. Net Cost of Operations</td><td><u>(1005)</u></td></tr> </table> <p>*Note: If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶156-160.</p>	1.A. Program Costs		1.D. Less Earned Revenues	(125) (5310)		(880) (5900)	5. Net Cost of Operations	<u>(1005)</u>														
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<b>Statement of Budgetary Resources</b>	<table> <tr><td colspan="2">Budgetary Resources</td></tr> <tr><td>1.A. Appropriations</td><td>300</td></tr> <tr><td></td><td>(4114-4394E-B)</td></tr> <tr><td>2.A. Brought Forward, October 1</td><td>0</td></tr> <tr><td></td><td>(4201B-4394B)</td></tr> <tr><td>5. Total Budgetary Resources</td><td><u>300</u></td></tr> <tr><td>6. Obligations Incurred</td><td>250 (4801E-B)</td></tr> <tr><td>8.D. Unobligated Bal. Not Yet Available</td><td>50 (4450E-B)</td></tr> <tr><td>9. Total, Status of Budgetary Resources</td><td><u>300</u></td></tr> <tr><td>10. Obligations Incurred</td><td>250 (4801E-B)</td></tr> <tr><td>14.C. Undelivered Orders</td><td>250 (4801)</td></tr> </table>	Budgetary Resources		1.A. Appropriations	300		(4114-4394E-B)	2.A. Brought Forward, October 1	0		(4201B-4394B)	5. Total Budgetary Resources	<u>300</u>	6. Obligations Incurred	250 (4801E-B)	8.D. Unobligated Bal. Not Yet Available	50 (4450E-B)	9. Total, Status of Budgetary Resources	<u>300</u>	10. Obligations Incurred	250 (4801E-B)	14.C. Undelivered Orders	250 (4801)
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14.C. Undelivered Orders	250 (4801)																						

Statement of Financing		
1.A. Obligations Incurred	250	(4801E-B)
1.F. Exchange Revenue Not in the Entity's Budget	(880)	(5900)
	(125)	(5310)*
2.A. Change in Amt of Goods/Services Ordered but Not Yet Provided	(250)	(4801)
5. Net Cost of Operations	<u>(1005)</u>	
<b>-OR-</b>		
1.A. Obligations Incurred	250	(4801E-B)
1F. Exchange Revenue Not in the Entity's Budget	(880)	(5900)
	(70)	(1340)*
	(30)	(5310)*
2.A. Change in Amt of Goods/Services Ordered but Not Yet Provided	(250)	(4801)
3.A. Depreciation and Amortization	(25)	(1613)*
5. Net Cost of Operations	<u>(1005)</u>	
<p>*For this scenario, two options are presented for the Statement of Financing. The first option uses the balance of SGL 5310, which is not associated with budget authority available for obligation. The second option resembles the current crosswalk and uses the components of SGL 5310, but the transactions need to be analyzed rather than using E-B calculations.</p>		
<p>Only the portions of SGL 1340(txn #9) and 1613(adj entry) that affect Net Cost in the current year should be used. The portion of SGL 5310 not represented by 1340 or 1613 also needs to be used(txn #6).</p>		

<p><b>Closing Entries</b></p> <p>TC-F204, TC-F228</p>	<p><i>Budgetary</i></p> <p>4201 Total Act. Resources Coll. 930</p> <p>4114 App. Trust/Special Fd. Rec. 930</p> <p><i>Proprietary</i></p> <p>5900 Other Revenue 880</p> <p>3310 Cum. Results of Oper. 880</p> <p>5310 Interest Revenue 100</p> <p>3310 Cum. Results of Oper. 100</p>																												
<p><b>Post-closing ATB</b></p>	<table border="0"> <thead> <tr> <th colspan="2"><u>Budgetary</u></th> <th colspan="2"><u>Proprietary</u></th> </tr> </thead> <tbody> <tr> <td>4201</td> <td>1430</td> <td>1010</td> <td>230</td> </tr> <tr> <td><b>4394</b></td> <td>(1130)</td> <td>1340</td> <td>70</td> </tr> <tr> <td>4450</td> <td>(50)</td> <td>1610</td> <td>1400</td> </tr> <tr> <td>4801</td> <td>(250)</td> <td>1611</td> <td>(200)</td> </tr> <tr> <td></td> <td></td> <td>1613</td> <td>35</td> </tr> <tr> <td></td> <td></td> <td>3310</td> <td>(1535)</td> </tr> </tbody> </table>	<u>Budgetary</u>		<u>Proprietary</u>		4201	1430	1010	230	<b>4394</b>	(1130)	1340	70	4450	(50)	1610	1400	4801	(250)	1611	(200)			1613	35			3310	(1535)
<u>Budgetary</u>		<u>Proprietary</u>																											
4201	1430	1010	230																										
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4450	(50)	1610	1400																										
4801	(250)	1611	(200)																										
		1613	35																										
		3310	(1535)																										

<b>Year 3</b>			
10. All receipts previously unavailable become available for obligation.	<i>Budgetary</i> <b>4394 Receipts Not Available for Obligation Upon Collection</b>	1130	
	4450 Unapportioned Authority		1130
TC-A190	<i>Proprietary</i> None		
11. Revenue is collected.	<i>Budgetary</i> 4114 Appropriated Trust or Special Fund Receipts	730	
	<b>4394 Receipts Not Available for Obligation Upon Collection</b>		730
TC-A188	<i>Proprietary</i> 1010 Fund Balance with Treasury	730	
	5900 Other Revenue		730



<p>12. Agency receives interest on investments that were purchased last year.</p> <p>TC-A188, TC-A196, TC-A186 (Note)</p>	<p><i>Budgetary</i></p> <p>4114 Appropriated Trust or Special Fund Receipts 120</p> <p><b>4394 Receipts Not Available for Obligation Upon Collection 120</b></p> <p><i>Proprietary</i></p> <p>1010 Fund Balance with Treasury 120</p> <p>1340 Interest Receivable 70</p> <p>5310 Interest Revenue 50</p> <p>*Note: If an agency's legislation authorizes the interest on investments to be available for obligation in the year collected, the agency would record the same proprietary entry as above and the following budgetary entry:</p> <p><i>Budgetary</i></p> <p>4114 Appropriated Trust or Special Fund Receipts 120</p> <p>4450 Unapportioned Authority 120</p>
<p>13. Agency invests in Bureau of Public Debt Securities.</p> <p>TC-B126</p>	<p><i>Budgetary</i></p> <p><b>4394 Receipts Not Available for Obligation Upon Collection 25</b></p> <p>4114 Appropriated Trust or Special Fund Receipts 25</p> <p><i>Proprietary</i></p> <p>1610 Investments in U.S. Treasury Securities Issued by Public Debt 800</p> <p>1612 Premium on U.S. Treasury Securities Issued by Public Debt 25</p> <p>1010 Fund Balance with Treasury 825</p>









<b>SF133</b>	Line 1A 4114E- <b>4394E-B</b> (865-(265)) 1130 Line 2 4201B- <b>4394B</b> -4801B (1430-1130-250) <u>50</u> Line 7 Total BR <u>1180</u> Line 8 4801E-B 700 4902E 200 Line 10 4450E <u>280</u> Line 11 Total Status <u>1180</u> Line 12 Obligated Bal, Oct. 1 Line 14 Obligated Bal, eop E. Accounts Receivable (-) F. Unfilled Cust. Orders (-) G. Undelivered Orders (+) 950 H. Accounts Payable (+) Line 15 Outlays A. Disbursements (+) 200 B. Collections (-)
<b>FMS 2108</b>	<u>Col. 5</u> 1010 \$320 <u>Col. 6</u> 1610 \$1900 1611 (125) <u>Col. 9</u> 4801 \$950 <u>Col. 11</u> 4450 \$280 <b>4394</b> \$865  5+6+7+8=9+10+11 320+1900+(125)=950+280+865 2095=2095

<b>Schedule N Unavailable Collections</b>	0199 Balances, start of year	500
	02xx Receipts	
	Earnings on investments	135
	Fees	<u>730</u>
	0400 Total: Balances and collections	<u>1365</u>
	05xx Appropriations (-)	(1130)
0799 Balance, end of year	<u>235</u>	

<b>Schedule P Program &amp; Financing</b>	
1000 Total new obligations (4801E-B+4902)	\$250
<u>Budgetary Resources Available for Obligation</u>	
2200 New budget authority	\$300
2395 Total new obligations (-)	\$250
2440 Unobligated balance available, end of year	\$50
<u>New Budgetary Authority (Gross) Detail</u>	
6025 Appropriation (4114-4394E-B) (930-\$630)	\$300
<u>Change in Unpaid Obligations</u>	
7240 Obligated balance, start of year	\$0
7299 Total unpaid obligations, start of year (4801B+4901B)	\$0
7310 Total new obligations	\$250
7320 Total outlays (gross) (-) (4902)	\$0
7440 Obligated balance, end of year	\$250
<u>Outlays (Gross), Detail</u>	
8697 Outlays from new mandatory authority	\$0
8698 Outlays from mandatory balances	\$200
8700 Total outlays (gross)	\$0
<u>Memorandum</u>	
9201 Total investments, start of year	\$1400
9202 Total investments, end of year	\$1900



<b>Balance Sheet</b>	Assets	
	1.A.1. Fund Balance with Treasury	320 (1010)
	1.A.2. Investments	1900 (1610)
		(125) (1611)
		25 (1612)
		38 (1613)
		380 (1340)
	3. Total Assets	<u>2538</u>
	Net Position	
	8. Cumulative Results of Operations	2538 (3310)
10. Total Liabilities and Net Position	<u>2538</u>	
<b>Statement of Net Cost</b>	1.A. Program Costs	200 (6100)
		(16) (7110)
	1.D. Less Earned Revenues	(457) (5310)
		(730) (5900)
	5. Net Cost of Operations	<u>(1003)</u>
<p>*Note: If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶156-160.</p>		

<b>Statement of Budgetary Resources</b>	<b>Budgetary Resources</b>	
	1.A. Appropriations	1130
		<del>(4114-4394E-B)</del>
	2.A. Brought Forward, October 1	50
		<del>(4201B-4394B-4801B)</del>
	5. Total Budgetary Resources	<u>1180</u>
	6. Obligations Incurred	700 (4801E-B)
		200 (4902)
	8.D. Unobligated Bal. Not Yet Available	280 (4450E)
	9. Total, Status of Budgetary Resources	<u>1180</u>
	10. Obligations Incurred	700 (4801E-B)
	14.C. Undelivered Orders	950 (4801)
	15.A. Total Outlays	200 (4902)

<b>Statement of Financing</b>			
	1.A. Obligations Incurred	700	(4801E-B)
		200	(4902)
	1.F. Exchange Revenue Not in the Entity's Budget	(730)	(5900)
		(457)	(5310)*
	2.A. Change in Amt of Goods/Services Ordered but Not Yet Provided	(700)	(4801)
	3.D. Loss on Disposition of Assets	(16)	(7110)
	5. Net Cost of Operations	<u>(1003)</u>	
	<b>-OR-</b>		
	1.A. Obligations Incurred	700	(4801E-B)
		200	(4902)
	1F. Exchange Revenue Not in the Entity's Budget	(730)	(5900)
		(380)	(1340)*
		(50)	(5310)*
	2.A. Change in Amt of Goods/Services Ordered but Not Yet Provided	(700)	(4801)
	3.A. Depreciation and Amortization	(27)	(1613)*
	3.D. Loss on Disposition of Assets	(16)	(7110)
	5. Net Cost of Operations	<u>(1003)</u>	
	*For this scenario, two options are presented for the Statement of Financing. The first option uses the balance of SGL 5310, which is not associated with budget authority available for obligation. The second option resembles the current crosswalk and uses the components of SGL 5310, but the transactions need to be analyzed rather than using E-B calculations.		
	Only the portions of SGL 1340(txn #17) and 1613(txn #15a, adj entry) that affect Net Cost in the current year should be used. The portion of SGL 5310 not represented by 1340 or 1613 also needs to be used(txn #12).		

